



January 1, 2025

To our valued suppliers,

In an effort to improve our internal processes and the timing of invoice payments, we are requesting the following:

- All invoices must have a valid purchase order number listed. An invoice received without a valid PO will NOT be paid and the invoice will be returned to you. The PO number and agreement will be given to you when the order is placed and must be signed and returned.
- All invoices must be sent via e-mail to: [accountspayable@marousbrothers.com](mailto:accountspayable@marousbrothers.com).
- Complete and return the attached vendor information sheet for our files.

Send via e-mail to Kaytlynd Kaleal: [kkaleal@marousbrothers.com](mailto:kkaleal@marousbrothers.com)

cc' Pete Esposito: [pesposito@marousbrothers.com](mailto:pesposito@marousbrothers.com)

If you have any questions regarding this matter, please feel free to reach out to us at the e-mail or number below.

Thank you in advance for your assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Pete Esposito", is written over a light blue horizontal line.

Pete Esposito  
Purchasing Manager  
440-622-7425  
[pesposito@marousbrothers.com](mailto:pesposito@marousbrothers.com)



## **VENDOR CREDIT REFERENCES**

Foundation Building Materials  
200 1<sup>st</sup> Street  
Carnegie, PA 15106  
Contact: Greg Lyle  
[Greg.lyle@fbmsales.com](mailto:Greg.lyle@fbmsales.com)  
PH: (412)-275-8686  
Current terms: Net 30

Triangle Fastener Corp.  
1925 Preble Ave.  
Pittsburgh, PA 15233  
Contact: Dave Longo  
[Dlongo@trianglefastener.com](mailto:Dlongo@trianglefastener.com)  
PH: (412)-321-5021  
Current terms: Net 60

Best Supply  
3399 Melinz Parkway  
Eastlake, OH 44095  
Contact: Sunny Orr  
[sorr@bestsupply.com](mailto:sorr@bestsupply.com)  
PH: (440)-221-8828  
Current terms: Net 2%45N46

Famous Supply  
26201 Richmond Rd.  
Bedford Heights, OH 44146  
Contact: Jennifer Vanke  
[jvanke@famous-supply.com](mailto:jvanke@famous-supply.com)  
PH: (330)-762-9621  
Current terms: 1%10NET60

Ferguson Enterprises  
PLBG-5650 West Canal Road,  
Valley View, OH 44125  
Contact: Debbie Dalton  
[Debbie.dalton@ferguson.com](mailto:Debbie.dalton@ferguson.com)  
PH: (330)-931-2453  
Current terms: 2%25<sup>th</sup>, Net 60

Mars Electric  
6655 Beta Drive, Suite 200  
Mayfield Village, OH 44143  
Contact: Chad Feeny  
[cfeeney@mars-electric.com](mailto:cfeeney@mars-electric.com)  
PH: (440)-946-2250  
Current terms: Net 60

## **BANK REFERENCE**

Huntington Bank  
200 Public Square  
Cleveland, OH 44114  
Contact: Dan Waldeck  
PH: (216)-515-0786

## **MAILING ADDRESS**

Marous Brothers Construction, Inc.  
36933 Vine St.  
Willoughby, OH 44094

## **BUSINESS INFORMATION**

Incorporated State of Ohio 01/12/1981

Federal Tax ID: 34-1327243

## **STANDARD BUSINESS TERM**

\*See Marous Brothers Construction's standard purchase order terms & conditions on following sheet.

- Terms: Minimum NET 30 from receipt of invoice.
- All purchases require a purchase order number issued from the Purchasing Department.
- All invoices, packing slips, & delivery receipts must include PO# for processing.
- All invoices shall be sent to [accountspayable@marousbrothers.com](mailto:accountspayable@marousbrothers.com).
- Delivery receipts are required for all deliveries.
- All deliveries are FOB destination.
- We require proof of freight charges over \$100.00.
- We do not accept C.O.D. shipments unless agreed by both parties.
- We do not honor or offer personal guarantees.
- We require a current W-9 for all vendors.

# Standard Purchase Order Terms & Conditions

## Purchase Order

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36933 Vine St, Willoughby, OH 44094

Phone: 440.951.3904

Email: [Purchasing@marousbrothers.com](mailto:Purchasing@marousbrothers.com)

PO #:

Job:

*The contents of this Purchase Order are bound to Quote/Proposal#*

### Terms & Conditions

**SHIPPING/DELIVERY:** All orders are to be shipped freight prepaid FOB our jobsite receiving area unless otherwise stated in writing. All shipping documents, freight bills, bills of lading must show our PO number. Please supply MSDS for any and all hazardous materials shipped on this order. Time is of the essence for this Purchase Order. Any delay in delivery may cause delay in completion of the project and may cause Marous Brothers Construction to be liable for penalties or damages under their general contract. Should such a delay result in Marous Brothers Construction being prevented from completing the project under their general contract or cause additional expense, penalty or damage thereunder, Vendor shall indemnify Marous Brothers Construction and hold it safe and harmless against any and all such claims for penalties and damages including without limitation any and all claims for consequential damages. Vendor assumes all risk of loss until all goods have been received, inspected and approved by Marous Brothers Construction or his agent.

**ACCEPTANCE:** By acknowledging receipt of this Order (or by shipping the goods or performing the services as called for by this Order), Vendor agrees to the terms and conditions of sale contained in this Order. Any additional or different terms and conditions contained in any acknowledgement, supplement or other modification of this Order by the Vendor shall be deemed objected to by Marous Brothers Construction without need of further notice of objection and shall be of no effect nor in any manner binding upon Marous Brothers Construction unless accepted by Marous Brothers Construction in writing. This Order, including terms and conditions herein, may not be modified, except in writing signed by all parties.

By acceptance of this order, the Vendor certifies or warrants that all goods and/or services supplied pursuant to this order have been produced in compliance with the provisions of the Executive Order 11246, as amended, unless exempt there under by the rules and regulations of the President's Committee of Equal Employment Opportunity. Also, vendor warrants and represents that the prices of same charged to Marous Brothers Construction are in accordance with all rules and regulations of the Cost of Living Council.

**CHANGES:** Marous Brothers Construction may, by written Change Order, make any change to this Order, including additions to or deletions from the quantities of items or services ordered or in the designs, specifications, or delivery schedules, but no additional charge will be allowed unless authorized in writing by Marous Brothers Construction. If any such change affects the delivery schedule or the amount to be paid by Marous Brothers Construction, the Vendor shall notify Marous Brothers Construction immediately and negotiate an adjustment. Any exchange of information or advice between the parties shall not authorize Vendor to change the items or services purchased hereunder or the provisions of the Order unless incorporated as a written Change Order in accordance with this section.

**OVERSHIPMENTS:** Marous Brothers Construction will pay only for maximum quantities ordered. Over shipments will be held at Vendor's risk and expense for a reasonable time awaiting shipping instructions. Return shipping charges for excess quantities will be at Vendor's expense.

**DELIVERY/ACCEPTANCE:** Unless otherwise agreed, title to materials, supplies, and equipment ("Materials") shall pass to Marous Brothers Construction upon unloading at destination, subject to Marous Brothers Construction's right of inspection, test, approval, and acceptance within a reasonable time thereafter. Marous Brothers Construction may inspect materials in Vendor's plant during production, when made to special or particular specifications, without waiving its right to subsequent rejection for undiscovered or latent defects. Marous Brothers Construction may reject and return at Vendor's risk and expense any portion of a shipment that is defective or fails to conform to specifications without invalidating the remainder of the order. Marous Brothers Construction's payment of any bill before actual inspection and acceptance of Materials shall not waive Marous Brothers Construction's rights hereunder.

**LIEN WAIVERS:** Vendor shall promptly furnish, upon Marous Brothers Construction's request, waivers by Vendor and all other persons entitled to assert any lien rights in connection with delivery of goods pursuant to this Order.

**TERMS:** Marous Brothers Construction shall not be subject to or obligated by any terms or conditions not set forth on this order unless it is expressly agreed to in writing. ALL invoices MUST show our Purchase Order Number. Discount period on invoices subject to cash discount will be calculated from the date the invoice is received by our office. Vendor agrees to collect and remit all applicable sales tax. All Vendor's invoices may be returned unless instructions on this order are complied with and the payment period and discount period may be extended by the Marous Brothers Construction without charges until corrected invoice is received in our corporate offices.

**GUARANTEE:** The Vendor shall guarantee all material, equipment and/or labor furnished under this order against defects and Vendor agrees to replace without charge to Marous Brothers Construction said material, equipment and/or labor or remedy any difficulties not due to ordinary wear for a period of one (1) year from the date of acceptance by Owner, or within the guarantee periods set forth in applicable plans and specifications, whichever is longer. Nothing contained herein shall be construed to establish a period of limitation with respect to other obligations which Vendor might have under this order. Establishment of the one year period for correction of the material, equipment and/or labor relates only to the specific obligation of the Vendor to correct the Work and/or replace the material or equipment, and has no relationship to the time within which the obligation to comply with the terms of this Purchase Order may be sought to be enforced, nor to the time within which proceedings may be commenced to establish Vendor's liability with respect to Vendor's obligations other than specifically to correct the Work or replace the material and/or equipment.

**INSPECTION/APPROVAL:** All material and/or equipment shipped under this order shall be subject to the approval, inspection and testing of the Owner and/or his Architects, Engineers or other parties designated by the Owner. In the event approval is not obtained, this order may be returned and/or cancelled without liability on the part of the Marous Brothers Construction or Vendor unless the order is placed with the understanding that the material and/or equipment is to be supplied of the type and in such a manner as to meet requirements of plans and specifications. In the latter case, Vendor shall comply without further cost to the Marous Brothers Construction.

**CANCELLATION:** Marous Brothers Construction reserves the right to cancel all or any part of this order at any time without cancellation charges if order is not filled on or before the due date specified on this Purchase Order, pricing discrepancies or in the event of fire, act of God, public enemy, earthquake, floods, strikes, labor disputes or any other cause beyond Marous Brothers Construction's reasonable control.

# Purchase Order

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36933 Vine St, Willoughby, OH 44094

Phone: 440.951.3904

Email: [Purchasing@marousbrothers.com](mailto:Purchasing@marousbrothers.com)

PO #:

Job:

*The contents of this Purchase Order are bound to Quote/Proposal#*

**INSURANCE:** Vendor is responsible for, and shall procure and maintain at all times while this Order is in effect or while Work under this Order is being performed by Vendor the insurance coverage acceptable to Marous Brothers Construction and shall furnish to Marous Brothers Construction certificates of such insurance within five (5) days for the date of Vendor's execution of this Agreement, but in all cases prior to commencing Work under this Order or prior to the shipment of any goods, whichever is applicable. Except as otherwise agreed to in writing by Marous Brothers Construction, such policies and certificates shall certify that Vendor is protected on the Work with: (a) worker's compensation and employer's liability insurance, with limits of at least the statutory minimum or \$1,000,000.00, whichever is greater; (b) primary, noncontributory commercial general liability insurance on an occurrence basis, including bodily injury and property damage coverage with minimum limits of \$1,000,000.00 per occurrence and \$2,000,000.00 in the aggregate (non-contributory excess/umbrella policy may be utilized to meet aggregate limits); and (c) business automobile liability insurance covering all owned, leased, hired, and non-owned vehicles, with bodily injury (including death) and property damage coverage with limits of \$1,000,000.00 per accident. All policies shall be written with deductibles and other terms and by insurance carriers acceptable to Marous Brothers Construction. All liability policies (other than worker's compensation policies) and insurance certificates shall name "MAROUS BROTHERS CONSTRUCTION, INC. ITS AFFILIATES OR ASSIGNS AND THE OWNER" as an Additional Insured (using ISO Form CG 2033F(7- 04)) or equivalent). All property insurance policies and certificates, if applicable, shall name "MAROUS BROTHERS CONSTRUCTION, INC. ITS AFFILIATES OR ASSIGNS AND THE OWNER" as an Additional Insured / Loss Payee As Their Interests May Appear. Vendor shall furnish Marous Brothers Construction with one or more insurance certificates, or any renewals thereof, at the time required by this Purchase Order, and as Marous Brothers Construction may otherwise request from time to time. All policies and certificates shall be endorsed to require the insurance carriers' agreement to provide Marous Brothers Construction with no less than thirty (30) days advance written notice of modification, cancellation or expiration of the coverage specified herein. Marous Brothers Construction's policies shall be considered excess over all Vendor's policies. Indemnification obligations by Vendor under this Purchase Order are in addition to, and not an alternative, to the insurance coverage required herein, and Vendor's maintenance of any such insurance coverage shall not operate to waive any such indemnification obligations. To the extent Vendor may perform under this Purchase Order without obtaining the required insurance coverage, such an occurrence shall not operate in any manner as a waiver of Vendor's right to maintain any breach of contract action against Vendor.

**ACCIDENT/DAMAGE REPORTING: VENDOR SHALL IMMEDIATELY NOTIFY LESSOR IN THE EVENT OF ANY ACCIDENT INVOLVING THE WORK, WHETHER CAUSING BODILY INJURY OR PROPERTY DAMAGE, SO THAT MAROUS BROTHERS CONSTRUCTION'S ABILITY TO PROPERLY INVESTIGATE THE ACCIDENT IS NOT PREJUDICED.**

**INDEMNIFICATION:** To the fullest extent permitted by law, Vendor shall indemnify, defend and hold harmless Marous Brothers Construction, the Owner, and their respective directors, officers, managers, employees, agents, successors and assigns from and against any and all loss, damage, cost, expense, penalty, award or judgment, including attorney's fees and court costs, arising out of or related to any claim, demand, suit or legal action or proceeding of any nature (a "Claim"), including without limitation personal injury and/or property damage made upon or against the indemnified parties, or any of them, and caused by, or otherwise arise under or is related, directly or indirectly, to Vendor's performance or failure to perform any of its obligations contemplated under this Purchase Order, any other action or omission of Vendor, its employees, borrowed servants, agents and representatives, or any other person for whom Vendor may be liable. Vendor's indemnity obligations hereunder shall be in addition to any other rights available to Marous Brothers Construction or Owner and shall not be limited in any manner by the provisions of applicable worker's compensation, disability benefits, or other employee benefit statutes, nor by Vendor's obligation to procure and maintain insurance under this Purchase Order. The provisions of this Section shall survive the termination of this Purchase Order.

**SHOP DRAWINGS:** All necessary shop drawings are to be submitted within 2 weeks from vendor's acceptance of this order. Vendor shall furnish the required number of submittal data.

**SCHEDULE:** Production schedules and anticipated delivery schedules shall be submitted within 2 weeks from the vendor's acceptance of this order. Any damages due to delays caused by a failure to submit in the required timeframe, or not adhering to the established production and/or delivery schedules, will be the responsibility of this Vendor.

**LAW OF THE FORUM:** This Purchase Order shall be interpreted pursuant to the laws of the State of Ohio. Should any controversy arise between the Marous Brothers Construction and the Vendor in respect to any of the terms & conditions of this agreement, it shall be governed by the laws of the State of Ohio.

**CERTIFICATIONS:** Vendor agrees to supply Marous Brothers Construction with certificate of MEE/FBE certification for any applicable purchase orders/jobs.

## VENDOR / SUPPLIER INFORMATION SHEET

We require the following information when setting up a new Vendor / Supplier. This information will only be made accessible to personnel of Marous Brothers Construction, Inc. in our Accounting Dept.

### FOR OFFICE USE ONLY

**Prequalification Date** \_\_\_\_\_ **Approved** Yes  No

Supplier  Subcontractor  Other **Job Name / #** \_\_\_\_\_

**MBC Vendor #**

**Requested By**

**Entered By**

**Approved By**





Date

Date

Date

**Company Name** \_\_\_\_\_

**Phone #** \_\_\_\_\_

**Please classify your type of business (i.e. plumbing, drywall, etc.)** \_\_\_\_\_

**Billing Contact** \_\_\_\_\_  
(Contact)

**Fax #** \_\_\_\_\_

**Email** \_\_\_\_\_

**Website** \_\_\_\_\_

**W9 Required - Please Attach**

**County** \_\_\_\_\_  
(Applicable to Ohio Companies ONLY)

**Are you able to collect Ohio State Sales Tax?** (applicable to non-Ohio vendors only) Yes  No

**Purchasing Contact** \_\_\_\_\_ **E-mail** \_\_\_\_\_

**Purchasing Phone #** \_\_\_\_\_

**Remit To:**

Payment Address \_\_\_\_\_

City

State

Zip Code

**Purchasing Address**

Street Address \_\_\_\_\_

City

State

Zip Code

**OTHER**

	✓	Abbrev	Description of Class/Program	Valid Thru Date	City/State	Entity
		MBE	Minority Business Enterprise			
		FBE	Female Business Enterprise			
		CSB	Cleveland Small Business			
		SECT 3	Low Income Business			
		SBE	Small Business Enterprise			

**Net Terms**

# Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give form to the  
requester. Do not  
send to the IRS.**

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

<b>Print or type. See Specific Instructions on page 3.</b>	<b>1</b>	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	<b>2</b>	Business name/disregarded entity name, if different from above.		
	<b>3a</b>	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  <i>(Applies to accounts maintained outside the United States.)</i>	
	<b>3b</b>	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>		
	<b>5</b>	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
	<b>6</b>	City, state, and ZIP code		
	<b>7</b>	List account number(s) here (optional)		

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

<b>Social security number</b>									
				-					
<b>or</b>									
<b>Employer identification number</b>									

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person	Date
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

**Caution:** If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

**By signing the filled-out form**, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under “*By signing the filled-out form*” above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note for ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

### Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).



- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5. <sup>2</sup>
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

\* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.